

Chowan County Budget Ordinance

Fiscal Year 2015 - 2016

BE IT ORDAINED by the Board of Commissioners of Chowan County, North Carolina as follows:

Section 1.

General Fund (11):

Based on current history, the following revenues are hereby projections and appropriated in the General Fund for the county's operations and its activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the Chart of Accounts heretofore established in the County:

AD VALOREM TAXES:		9,981,125.17
<i>TAX PENALTY & INTEREST</i>	<i>100,000.00</i>	
<i>PRIOR YEAR - R & P</i>	<i>218,500.00</i>	
<i>CURRENT YEAR LEVY - R & P</i>	<i>8,851,177.79</i>	
<i>PRIOR YEAR - MV</i>	<i>16,300.00</i>	
<i>CURRENT YEAR LEVY - MV</i>	<i>795,147.38</i>	
SALES TAX		1,662,428.00
<i>ARTICLE 39 SALES TAX</i>	<i>924,308.00</i>	
<i>ARTICLE 40 SALES TAX</i>	<i>676,240.00</i>	
<i>ARTICLE 42 SALES TAX</i>	<i>61,880.00</i>	
OTHER TAXES		53,250.00
PERMITS & FEES		273,850.00
DEPARTMENTAL		604,787.00
MISCELLANEOUS		796,884.00
FUND BALANCE APPROPRIATION		390,850.89
TOTAL REVENUES:		13,763,175.06

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

EDUCATION		4,077,852.38
<i>D. F. WALKER</i>	<i>25,000.00</i>	
<i>FINES & FORFEITURES</i>	<i>37,500.00</i>	
<i>SCHOOLS - CURRENT EXPENSE</i>	<i>3,488,455.38</i>	
<i>COA - CURRENT EXPENSE</i>	<i>200,000.00</i>	
<i>COA - CAPITAL OUTLAY</i>	<i>100,000.00</i>	
<i>AFTER SCHOOL GRANT</i>	<i>23,319.00</i>	
<i>LIBRARY</i>	<i>203,578.00</i>	
GOVERNMENT		2,383,483.95
HUMAN SERVICES		1,051,996.49
OTHER		201,591.28
PUBLIC SAFETY		3,312,638.32
TRANSFER TO SOCIAL SERVICES		931,000.00
TRANSFER TO RE-VALUATION		0.00
TRANSFER TO DEBT SERVICE		1,369,735.58
TRANSFER TO EMS		434,877.06
TOTAL EXPENDITURES:		13,763,175.06

Section 2.

DSS Fund (12):

The following revenues are hereby projections and appropriated in the DSS Fund for the Department of Social Services operations for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

SOCIAL SERVICES ALLOCATIONS	2,507,295.00
TRANSFER FROM GENERAL FUND	931,000.00
<u>TOTAL REVENUES:</u>	<u>3,438,295.00</u>

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

SOCIAL SERVICES - ADMINISTRATION	1,667,936.00
SOCIAL SERVICES - PROGRAMS	1,770,359.00
<u>TOTAL EXPENDITURES:</u>	<u>3,438,295.00</u>

Section 3.

Water Development Fund (22):

The Water Development Fund revenues are hereby projections and appropriated for the future expansion of the county's Water System if needed in the fiscal year beginning July 1, 2015 and ending June 30, 2016:

WATER DEVELOPMENT FEES	25,000.00
EARNINGS ON INVESTMENTS	750.00
<u>TOTAL REVENUES:</u>	<u>25,750.00</u>

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

CAPITAL RESERVE - WATER DEV.	25,750.00
<u>TOTAL EXPENDITURES:</u>	<u>25,750.00</u>

Section 4.

Fire Districts Fund (23):

For those properties located within Chowan County Rural Fire Districts, there is hereby levied a fire tax rate of Five and one-half cents (\$.055) per one hundred dollar (\$ 100.00) value listed as of January 1, 2015, along with the remaining revenues are projections and are hereby appropriated for the purpose of providing fire coverage:

PENALTY & INTEREST	4,000.00
PRIOR YEAR - R & P	4,750.00
CURRENT YEAR LEVY - R & P	435,627.24
PRIOR YEAR - MV	2,500.00
CURRENT YEAR LEVY - MV	38,291.06
ARTICLE 39 SALES TAX	38,513.00

EARNINGS ON INVESTMENTS	500.00
FUND BALANCE APPROPRIATION	82,927.30
TOTAL REVENUES:	607,108.60

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

CENTER HILL - CROSSROADS	199,595.00
EDENTON - Rural Fire District	343,668.00
BELVIDERE	15,000.00
TRANSFER TO DEBT SERVICE	48,845.60
TOTAL EXPENDITURES:	607,108.60

Section 5.

EMERGENCY TELEPHONE FUND (24):

The Emergency Telephone revenues noted below are hereby appropriated for the sole purpose of providing E-911 Services in the fiscal year beginning July 1, 2015 and ending June 30, 2016:

TELEPHONE SURCHARGES	335,678.00
EARNINGS ON INVESTMENTS	375.00
FUND BALANCE APPROPRIATION	244,900.00
TOTAL REVENUES:	580,953.00

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

CAPITAL GRANT PROJECT	410,000.00
CENTRAL COMMUNICATIONS	170,953.00
TOTAL EXPENDITURES:	580,953.00

Section 6.

RE-VALUATION FUND (25):

Having recently completed it's 2014 Re-evaluation with a monies remaining, the Chowan County Board of Commissioners chose not to appropriate any monies to the Re-Val Fund this fiscal year with the understanding additional monies may need to be appropriated in subsequent years to cover the next re-evaluation.

Section 7.

DEBT SERVICE FUND (30):

The following funds have be transferred to the Debt Service Fund and are hereby appropriated to meet the financial obligations of the county for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

TRANSFER FROM GENERAL FUND	1,369,735.58
TRANSFER FROM FIRE DISTRICT FUND	48,845.60

TRANSFER FROM SCHOOL CAPITAL RESERVE	624,343.56
TRANSFER FROM LOTTERY	103,573.00
TRANSFER FROM SOLID WASTE	157,344.00
TOTAL REVENUES:	2,303,841.74

Likewise, the following are the actual debt services payments to be made in the fiscal year beginning July 1, 2015 and ending June 30, 2016:

JAHHS RENOVATIONS - QZAB BOND	103,573.00
DF WALKER ELEMENTARY SCHOOL	624,343.56
NORTH CHOWAN COMMUNITY CENTER	208,606.78
SHEPARD - PRUDEN LIBRARY TRUSTEES	108,269.60
SHEPARD - PRUDEN LIBRARY	80,808.00
PUBLIC SAFETY CENTER	1,009,068.00
EOC FURNISHINGS	120,327.20
CENTER HILL FIRE TRUCKS	48,845.60
TOTAL EXPENDITURES:	2,303,841.74

Section 8.

COUNTY CAPITAL OUTLAY FUND (33):

The following revenues are based on projected land sales and are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

LAND TRASFER TAX	220,000.00
TOTAL REVENUES:	220,000.00

Likewise, the following expenditures are estimates of the school's capital needs and future county projects for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

TRANSFER TO SCHOOL CAPITAL OUTLAY	200,000.00
DESIGNATED FOR FUTURE NEEDS	20,000.00
TOTAL REVENUES:	220,000.00

Section 9.

SCHOOL CAPITAL OUTLAY FUND (40):

The revenues below are projections based on current fiscal year and are hereby appropriated for the school's capital needs in the fiscal year beginning July 1, 2015 and ending June 30, 2016:

ARTICLE 40 SALES TAX	241,763.00
ARTICLE 42 SALES TAX	483,525.00
TRANSFER FROM COUNTY CAPITAL RESERVE	200,000.00
FUND BALANCE APPROPRIATION	346,587.00
TOTAL REVENUES:	1,271,875.00

Likewise, the following are estimated expenditures for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

SCHOOL CAPITAL OUTLAY	603,176.00
DESIGNATED FOR FUTURE APPROPRIATION	44,355.44
TRANSFER TO DEBT SERVICE	624,343.56
TOTAL EXPENDITURES:	1,271,875.00

Section 10.

SCHOOL LOTTERY FUND (49):

The revenues below are projections based on current fiscal year and are hereby appropriated for the school's capital needs in the fiscal year beginning July 1, 2015 and ending June 30, 2016:

ESTIMATED LOTTERY PROCEEDS	218,575.00
TOTAL REVENUES:	218,575.00

Likewise, the following are estimated expenditures for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

TRANSFER TO DEBT SERVICE	103,573.00
DESIGNATED FOR FUTURE APPROPRIATION	115,002.00
TOTAL EXPENDITURES:	218,575.00

Section 11.

TOURISM DEVELOPMENT FUND (51):

Upon recommendation from the Tourism Development Authority, the following revenues are hereby appropriated for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

OCCUPANCY TAX	120,000.00
GOLDLEAF	30,000.00
EARNINGS ON INVESTMENTS	100.00
TOTAL REVENUES:	150,100.00

Likewise, the following is a estimate of operational costs for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

TDA ADMINISTRATION / OPERATIONS	150,100.00
TOTAL EXPENDITURES:	150,100.00

Section 12.

EMERGENCY MEDICAL SERVICES FUND (60):

Based on the medical services needs of the county, the revenues listed below are hereby appropriated for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

AMBULANCE SERVICE FEES	1,100,000.00
MEDICAID STATE SETTLEMENT	100,000.00
EARNINGS ON INVESTMENTS	50.00
TRANSFER FROM GENERAL FUND	434,877.06
TOTAL REVENUES:	1,634,927.06

Likewise, the following is a estimate of operational costs for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

EMS ADMINISTRATION / OPERATIONS	1,627,321.06
RESCUE SQUAD	7,606.00
TOTAL EXPENDITURES:	1,634,927.06

Section 13.

WATER FUND (61):

Based on the current Water System Operations and a new water rate structure, the revenues listed below are hereby appropriated for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

UTILITIES CHARGES	1,132,000.00
TAP & CONNECTION FEES	12,000.00
RECONNECTION FEES	45,000.00
EARNINGS ON INVESTMENTS	500.00
MISCELLANEOUS	16,400.00
FUND BALANCE APPROPRIATION	248,023.34
TOTAL REVENUES:	1,453,923.34

Likewise, this is the anticipated cost for operating the county's Water System for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

WATER SYSTEM OPERATIONS	1,453,923.34
TOTAL EXPENDITURES:	1,453,923.34

Effective 9/01/15, Chowan County's base water rate will increase from \$ 9.00 to \$ 12.00 per month for the first 2,000 gallons. Afterwards, the rate per 1,000 gallons will increase from \$ 4.50 to \$ 6.00 per 1,000 gallons. Any water customer requesting to have his or her water shut-off outside of regular office hours will be charged a \$ 25.00 Service Call Fee.

Section 14.

SOLID WASTE FUND (62):

The following revenues are based on anticipated grants and the prior year's fees for the Solid Waste program and are hereby appropriated for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

TIPPING FEES	1,035,000.00
SOLID WASTE DISPOSAL	8,000.00
FUND BALANCE APPROPRIATION	57,344.00
TOTAL REVENUES:	1,100,344.00

Likewise, the following is the estimated cost for the program for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

OPERATIONS	943,000.00
TRANSFER TO DEBT SERVICE	157,344.00
TOTAL EXPENDITURES:	1,100,344.00

Section 15.

AGENCY FUNDS (73, 75 & 76):

These funds act a simple pass-through, where the County collects revenues for an outside sources. The Tax Department collects monies owed to the Town of Edenton (*Fund 73*), the North Carolina Department of Motor Vehicles (*Fund 75*) and various Drainage Districts (*Fund 76*). Once collected, the revenues are then redirected to the appropriate agency for their specific use.

Section 16.

TAX LEVY:

There is hereby levied a tax rate of SEVENTY-TWO AND 1/2 cents (\$.725) per one hundred dollar (\$ 100.00) value on Real & Personal Property and Motor Vehicles listed as of January 1 , 2015 for the purpose of generating the revenues included in Sections 1 of this ordinance under the subheading of Ad Valorem Taxes:

Real & Personal Property:

ASSESSED REAL PROPERTY	1,221,921,517.00
ASSESSED PERSONAL PROPERTY	112,899,549.00
TOTAL ASSESSED VALUES	1,334,821,066.00
plus: PUBLIC UTILITIES	29,150,449.00
minus: DEFERRED PROPERTIES	-100,592,110.00
minus: EXEMPT PROPERTIES	-13,018,785.00
ADJUSTED TOTAL ASSESSED VALUES	1,250,360,620.00
divide by \$ 100.00 of value	/ 100
Total Taxable Value	12,503,606.20
Multiple by FY '13 Collection Rate	X 97.64 %
Total Collectible Value	12,208,521.09
Multiple by Levied Tax Rate	X 0.725
TOTAL AD VALOREM TAXES ON REAL & PERSONAL PROPERTY	8,851,177.79

Motor Vehicles:

ASSESSED MOTOR VEHICLES	115,000,000.00
divide by \$ 100.00 of value	/ 100
TOTAL TAXABLE VALUE	1,150,000.00
Multiple by FY '13 Collection Rate	X 95.37 %
TOTAL COLLECTIBLE VALUE	1,096,755.00
Multiple by Levied Tax Rate	X 0.725
TOTAL AD VALOREM TAXES ON MOTOR VEHICLES	795,147.38

Section 17.

EDENTON - CHOWAN SCHOOLS:

The Edenton - Chowan Schools current expense appropriation in the amount of \$ 3,488,455.38 is contained within the General Fund. It is to be disbursed in (1) monthly payment of \$ 290,711.38 and (11) equal monthly payments of \$ 290,704.00.

Section 18.

LAND TRANSFER TAX:

The Land Transfer Tax collected by Chowan County shall be deposited in the County's Capital Outlay Fund and shall be used for County & Schools Capital Projects as approved by the Board of Commissioners.

Section 19.

AUTHORITIES OF THE BUDGET OFFICER:

The Budget Officer (*County Manager*) is hereby authorized to make budget amendments and revisions contained herein under the following conditions:

- a. Transfers between operational line item expenditures within a department without limitation. Transfers involving salary/fringe benefits line items or capital line items will require prior approval by the Board of Commissioners.
- b. Transfers up to \$ 1,000.00 between departments, including contingency appropriations within the same fund. The Budget Officer must make an official report on such transfers at the next regular meeting of the Board of Commissioners.
- c. Budget Amendments involving re-occurring Grants (*not requiring a local monetary match*) and/or Departmental Discretionary monies without limitation. For informational purposes, the Budget Officer must provide copies of such amendments to the Board of Commissioners at their next regular meeting.
- d. Transfers involving an employee choosing to receive a cellphone stipend rather than use a county cellphone. For informational purposes, the Budget Officer must provide copies of such an amendment/transfers to the Board of Commissioners at their next regular meeting.

Section 20.

DISTRIBUTION:

Copies of this Budget Ordinance shall be furnished to the County Manager, County Finance Officer, County Tax Assessor and the Board of Education for direction in the carrying out of their duties.

Section 21.

ADOPTION:

The Chowan County Board of Commissioners does hereby adopt this Budget Ordinance for the 2016 fiscal year on the 22nd day of June 2015.



Mr. Jeffrey A. Smith, Chairman of the Board



Ms. Susanne Stallings, Clerk to the Board

Chowan County
ESTIMATED TAX REVENUES

Fiscal Year 2016	
Description	0.725
Real Property	1,221,921,517.00
Personal Property	112,899,549.00
Subtotal	1,334,821,066.00
Public Utilities:	29,150,449.00
Deferred:	(100,592,110.00)
Exempt :	(13,018,785.00)
Total Assessed Value	1,250,360,620.00
per \$ 100.00 of value	/ 100
Taxable Value	12,503,606.20
Collection Rate	97.64%
Collectable Tax Value	12,208,521.09
Tax Rate	0.725
Taxable Revenues	8,851,177.79

Fiscal Year 2015	
Description	0.700
Real Property	1,100,744,490.00
Personal Property	123,378,135.00
Subtotal	1,224,122,625.00
Public Utilities:	25,000,000.00
Deferred:	"incl. in R&P"
Exempt :	"incl. in R&P"
Total Assessed Value	1,249,122,625.00
per \$ 100.00 of value	/ 100
Taxable Value	12,491,226.25
Collection Rate	97.92%
Collectable Tax Value	12,231,408.74
Tax Rate	0.700
Taxable Revenues	8,561,986.12

Revenue Neutral	
Description	0.7015
Real Property	1,221,921,517.00
Personal Property	112,899,549.00
Subtotal	1,334,821,066.00
Public Utilities:	29,150,449.00
Deferred:	(100,592,110.00)
Exempt :	(13,018,785.00)
Total Assessed Value	1,250,360,620.00
per \$ 100.00 of value	/ 100
Taxable Value	12,503,606.20
Collection Rate	97.92%
Collectable Tax Value	12,243,531.19
Tax Rate	0.7015000
Taxable Revenues	8,588,837.13

Description	0.725
Motor Vehicles	115,000,000.00
per \$ 100.00 of value	/ 100
Taxable Value	1,150,000.00
Collection Rate	95.37%
Collectable Tax Value	1,096,755.00
Tax Rate	0.725
Taxable Revenues	795,147.38

Description	0.700
Motor Vehicles	100,000,000.00
per \$ 100.00 of value	/ 100
Taxable Value	1,000,000.00
Collection Rate	88.43%
Collectable Tax Value	884,300.00
Tax Rate	0.700
Taxable Revenues	619,010.00

Description	0.6100
Motor Vehicles	115,000,000.00
per \$ 100.00 of value	/ 100
Taxable Value	1,150,000.00
Collection Rate	88.43%
Collectable Tax Value	1,016,945.00
Tax Rate	0.6100000
Taxable Revenues	620,336.45

A Collected Penny: 133,052.76

*** School's Portion 66,526.38

Chowan County
FIRE DISTRICT REVENUES

Fiscal Year 2016	
Description	0.055
Real Property	836,122,523.00
Personal Property	66,582,930.00
Subtotal	902,705,453.00
Public Utilities:	16,663,183.00
Deferred:	(99,362,334.00)
Exempt :	(8,812,612.00)
Total Assessed Value	811,193,690.00
per \$ 100.00 of value	/ 100
Taxable Value	8,111,936.90
Collection Rate	97.64%
Collectable Tax Value	7,920,495.19
Tax Rate	0.055
Taxable Revenues	435,627.24

Description	0.055
Motor Vehicles	73,000,000.00
per \$ 100.00 of value	/ 100
Taxable Value	730,000.00
Collection Rate	95.37%
Collectable Tax Value	696,201.00
Tax Rate	0.055
Taxable Revenues	38,291.06

A Collected Penny: 86,166.96

BUDGET ESTIMATE BY VARYING TAX RATES

REAL, PERSONAL & PUBLIC UTILITIES		MOTOR VEHICLES		G01	6/23/2015
Real	1,221,921,517			Corporate Utilities are last year's R.M.V. are estimated based on an average of months of collection.	
Personal	112,899,549				
Public Utilities	29,150,449				
Deferred	-100,592,110				
Exempt	-13,018,785				
				TOTAL	
Total Assessment	1,250,360,620	Total Assessment	115,000,000		1,365,360,620
Tax Rate		Tax Rate		TOTAL	
0.007250	9,065,114.50	0.007250	833,750.00	9,898,864.50	
% Collection		% Collection		TOTALS	
97.64%	8,851,177.79	95.37%	795,147.38	9,646,325.17	
96%	8,702,509.92	96%	800,400.00	9,502,909.92	
97%	8,793,161.06	97%	808,737.50	9,601,898.56	
98%	8,883,812.21	100%	833,750.00	9,717,562.21	
Tax Rate		Tax Rate		TOTAL	
0.0069500	8,690,006.31	0.006950	799,250.00	9,489,256.31	
% Collection		% Collection		TOTALS	
97.64%	8,484,922.16	95.37%	762,244.73	9,247,166.89	
96%	8,342,406.06	96%	767,280.00	9,109,686.06	
97%	8,429,306.12	97%	775,272.50	9,204,578.62	
98%	8,516,206.18	100%	799,250.00	9,315,456.18	
Tax Rate		Tax Rate		TOTAL	
0.0070	8,752,524.34	0.0070	805,000.00	9,557,524.34	
% Collection		% Collection		TOTALS	
97.64%	8,545,964.77	95.37%	767,728.50	9,313,693.27	
96%	8,402,423.37	96%	772,800.00	9,175,223.37	
97%	8,511,829.92	97%	780,850.00	9,292,679.92	
98%	8,577,473.85	100%	805,000.00	9,382,473.85	
Tax Rate		Tax Rate		TOTAL	
0.0071	8,877,560.40	0.0071	816,500.00	9,694,060.40	
% Collection		% Collection		TOTALS	
97.64%	8,668,049.98	95.37%	778,696.05	9,446,746.03	
96%	8,522,457.99	96%	783,840.00	9,306,297.99	
97%	8,633,427.49	97%	792,005.00	9,425,432.49	
98%	8,700,009.19	100%	816,500.00	9,516,509.19	
Tax Rate		Tax Rate		TOTAL	
0.0072	9,002,596.46	0.0072	828,000.00	9,830,596.46	
% Collection		% Collection		TOTALS	
97.64%	8,790,135.19	95.37%	789,663.60	9,579,798.79	
96%	8,642,492.61	96%	794,880.00	9,437,372.61	
97%	8,755,025.06	97%	803,160.00	9,558,185.06	
98%	8,822,544.53	100%	828,000.00	9,650,544.53	
Tax Rate		Tax Rate		TOTAL	
0.00730000	9,127,632.53	0.00764645	879,341.75	10,006,974.28	
% Collection		% Collection		TOTALS	
97.64%	8,912,220.40	95.37%	838,628.23	9,750,848.63	
96%	8,762,527.22	96%	844,168.08	9,606,695.30	
97%	8,876,622.63	97%	852,961.50	9,729,584.13	
98%	8,945,079.88	100%	879,341.75	9,824,421.63	

BUDGET ESTIMATE BY VARYING TAX RATES

REAL, PERSONAL & PUBLIC UTILITIES		MOTOR VEHICLES		FIRE	6/23/2015
Real	836,122,523			Total 3 Districts Corporate Utilities are last year's R.M.V. are estimated based on an average of months of collection.	
Personal	66,582,930				
Public Utilities	16,663,183				
Deferred	-99,362,334				
Exempt	-8,812,612				
				TOTAL	
Total Assessment	811,193,690	Total Assessment	73,000,000	884,193,690	
Tax Rate		Tax Rate		TOTAL	
0.000550	446,156.53	0.000550	40,150.00	486,306.53	
% Collection		% Collection		TOTALS	
97.64%	435,627.24	95.37%	38,291.06	473,918.29	
96%	428,310.27	96%	38,544.00	466,854.27	
97%	432,771.83	97%	38,945.50	471,717.33	
98%	437,233.40	100%	40,150.00	477,383.40	
Tax Rate		Tax Rate		TOTAL	
0.0003000	243,358.11	0.000300	21,900.00	265,258.11	
% Collection		% Collection		TOTALS	
97.64%	237,614.86	95.37%	20,886.03	258,500.89	
96%	233,623.78	96%	21,024.00	254,647.78	
97%	236,057.36	97%	21,243.00	257,300.36	
98%	238,490.94	100%	21,900.00	260,390.94	
Tax Rate		Tax Rate		TOTAL	
0.0004	324,477.48	0.0004	29,200.00	353,677.48	
% Collection		% Collection		TOTALS	
97.64%	316,819.81	95.37%	27,848.04	344,667.85	
96%	311,498.38	96%	28,032.00	339,530.38	
97%	315,554.35	97%	28,324.00	343,878.35	
98%	317,987.93	100%	29,200.00	347,187.93	
Tax Rate		Tax Rate		TOTAL	
0.0005	405,596.85	0.0005	36,500.00	442,096.85	
% Collection		% Collection		TOTALS	
97.64%	396,024.76	95.37%	34,810.05	430,834.81	
96%	389,372.97	96%	35,040.00	424,412.97	
97%	394,442.93	97%	35,405.00	429,847.93	
98%	397,484.91	100%	36,500.00	433,984.91	
Tax Rate		Tax Rate		TOTAL	
0.0006	486,716.21	0.0006	43,800.00	530,516.21	
% Collection		% Collection		TOTALS	
97.64%	475,229.71	95.37%	41,772.06	517,001.77	
96%	467,247.57	96%	42,048.00	509,295.57	
97%	473,331.52	97%	42,486.00	515,817.52	
98%	476,981.89	100%	43,800.00	520,781.89	
Tax Rate		Tax Rate		TOTAL	
0.00070000	567,835.58	0.00070000	51,100.00	618,935.58	
% Collection		% Collection		TOTALS	
97.64%	554,434.66	95.37%	48,734.07	603,168.73	
96%	545,122.16	96%	49,056.00	594,178.16	
97%	552,220.10	97%	49,567.00	601,787.10	
98%	556,478.87	100%	51,100.00	607,578.87	

	Ad Valorem	Sales Tax	Other Taxes	Permits & Fees	Departmental	Miscellaneous	Fund Bal
Tax Penalty & Interest	100,000.00						
Ad Valorem - R & P Prior Years	218,500.00						
Ad Valorem - R & P	8,851,177.79						
Ad Valorem - MV Prior Years	16,300.00						
Tax & Tag	795,147.38						
Article 39		924,308.00					
Article 40		676,240.00					
Article 42		61,880.00					
Payment in Lieu			3,000.00				
Beer and Wine Tax			45,000.00				
Court Costs				30,000.00			
Soil & Water					42,156.00		
Building Permits				100,000.00			
Public Nuisance Fees				2,500.00			
Garnish & 3 % Occ. Tax				15,000.00			
Planning Fees				7,500.00			
Cable Franchise Fees				12,500.00			
Tax Overpayments			1,000.00				
Court Facility Fees				12,000.00			
Elections					11,000.00		
Register of Deeds					155,650.00		
Sheriff's					160,515.00		
Jail Fees				38,000.00			
Emergency Mgmt					41,250.00		
Animal Shelter					110,325.00		
Airport Hangers Rent						5,400.00	
Septic Fees				3,750.00			
Cooperative Extension					6,870.00		
JCPC Grants						52,587.00	
Building Rent						100,427.00	
Medicaid Hold Harmless						200,000.00	
Veterans Services					1,452.00		
Fines & Forfeitures				37,500.00			
Recreation					75,569.00		
Senior Center Fees				15,100.00			
Interest Earned						5,750.00	
ABC Surplus						30,500.00	
ABC Bottle Tax			4,250.00				
Miscellaneous						312,720.00	
Transfers In						89,500.00	
Fund Balance Approp.							390,850.89
	9,981,125.17	1,662,428.00	53,250.00	273,850.00	604,787.00	796,884.00	390,850.89

13,763,175.06

	Education	Government	Human Services	Other	Public Safety	
Governing Body		91,305.00				
Adm & Finance		403,482.04				
Tax		391,739.28				
Legal		25,000.00				
Courts					10,468.00	
Elections		118,523.11				
Register of Deeds		203,167.71				
Land Records		67,850.88				
IT		240,826.18				
Central Maint		328,280.07				
Ag Bldg			39,600.00			
NCCC			41,200.00			
Walker	25,000.00					
Purser Maint		2,500.00				
Public Safety					128,100.00	
Courthouse					40,300.00	
County Office		-				
Jail					41,500.00	
Swain School			29,500.00			
Sr. Center			144,467.37			
Central Comm					467,756.45	
Sheriff					1,240,272.67	
SRO					166,590.53	
Jail					716,927.30	
Emergency Mgmt					47,622.88	
Bldg Insp					192,233.84	
Medical Exam					5,000.00	
Animal Control					61,894.92	
Animal Shelter					191,471.73	
Street Signs				3,000.00		
Health Fees					2,500.00	
Soil Conservation				110,577.28		
Forestry				60,764.00		
Planning				27,250.00		
Cooperative Extension			146,375.00			
Coop Ext - NFNEP			13,440.00			
Health			89,688.00			
Mental Health			33,478.00			
JCPC			52,587.00			
Veterans Affairs			17,117.50			
Fine & Forfeitures	37,500.00					
BOE Current Expense	3,488,455.38					
COA Current Expense	200,000.00					
COA Capital	100,000.00					
Library	203,578.00					
Recreation			444,543.62			
JCPC After School	23,319.00					
Central Services		397,985.61				
Appropriations		59,099.00				
Contingency		53,725.07				
	4,077,852.38	2,383,483.95	1,051,996.49	201,591.28	3,312,638.32	11,027,562.42
Transfer to DSS			931,000.00			
Transfer to Re-Val		-				
Transfer to Debt	189,077.60		208,606.78		972,051.20	
Transfer to Sch C/O	-					
Transfer to EMS					434,877.06	
	4,266,929.98	2,383,483.95	2,191,603.27	201,591.28	4,719,566.58	13,763,175.06

*** Solid Waste Monies: 157,344.00